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Annual Report
of the Municipal Officers of the
Town of
PROSPECT
Maine

For the Municipal Year

1946-1947



BRING THIS BOOK WITH YOU



1947

FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

AUDITOR'S REPORT

September 10, 1946

Board of Selectmen,
Prospect, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Prospect have been audited by Auditor Carl G. Hawes for the period February 17, 1945 to February 16, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated. A recommendation has been made which, we believe, is worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor.

COMMENTS

Re: Audit of Accounts—Town of Prospect

February 17, 1945 to February 16, 1946

Cash

Cash on deposit and subject to check as of February 16, 1946, was verified with the bank statement and the amount so reported reconciled with the balance as shown by the town records.

All receipts were examined and found to be correctly recorded.

Vouchers were test checked to determine that they were just charges, correctly recorded and charged to the proper department or appropriation account.

Taxes Receivable

The 1945 commitment of taxes to the Collector was compared with the Assessors' records and found in agreement. The balance due from the Collector on this commitment was represented by a list of unpaid taxes according to the records.

Cash receipts and properly authorized abatements on prior years' unpaid taxes appeared to have been credited against the proper accounts.

Tax Liens

Payments received on tax liens were found to have been applied against the proper items.

Surplus

At the close of the year, the unappropriated surplus amounted to \$5,693.21, as compared to an unappropriated surplus of \$5,120.99 at February 17, 1945. This represented an increase of \$572.22 during the year under examination, the detail of which may be found on Exhibit E of this report.

General

The 1945 excise tax receipts, 51 to 115, and the 1946 excise tax receipts 1 to 60, were checked from the copies of the receipts and all monies were found to have been deposited with the Treasurer.

Recommendations

It is recommended that at least two members of the school committee approve school bills and payrolls before they are presented to the Selectmen for payment.

Exhibit A

COMPARATIVE BALANCE SHEET GENERAL FUND

<i>Assets</i>		
	February 16, 1946	February 16, 1945
Cash	\$6,865.27	\$5,174.03
Accounts Receivable		\$310.99
Less: Reserve for losses		306.57
		<hr/> 4.42
Taxes Receivable:		
Current Year (Sch. A-1)	\$832.67	1,094.35
Prior Years' (Sch. A-1)	262.78	321.27
	<hr/> 1,095.45	<hr/> 1,415.62
Less: Reserve for losses	50.08	247.73
	<hr/> 1,045.37	<hr/> 1,167.89
Tax Liens (Schedule A-2)	16.64	82.60
Tax Acquired Property (Sch. A-3)	350.00	350.00
	<hr/>	<hr/>
Total Assets—General Fund	\$8,277.28	\$6,778.94
<i>Liabilities</i>		
Accounts Payable (Sch. A-4)	\$16.80	
<i>Surplus</i>		
Appropriated (Exhibit D)	\$2,567.27	\$1,657.95
Unappropriated (Ex. E)	5,693.21	5,120.99
	<hr/> 8,260.48	<hr/> 6,778.94
Total Liabilities—General Fund	\$8,277.28	\$6,778.94

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended February 16, 1946

B A L A N C E S										
	Balances 2/17/45	Approp- riations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	Over-	Unex-	Carried
								draft	pended	Forward
GENERAL GOVERNMENT										
Town Officers' Salaries		\$750.00			\$750.00	\$714.91			\$35.09	
Office Expense		150.00			150.00	141.95			8.05	
Miscellaneous		75.00	\$17.23		92.23	71.44			20.79	
Officers' Bonds		20.00			20.00	20.00				
		995.00	17.23		1,012.23	948.30			63.93	
PROTECTION										
Fire Protection		250.00	1.24		251.24	80.64			170.60	4
HEALTH										
Public Nurse		35.00			35.00				35.00	
HIGHWAYS AND BRIDGES										
Town Roads		600.00			600.00	508.66			91.34	
Bridges		100.00			100.00	24.27			75.73	
Snow and Ice Removal		700.00	103.17	311.60	1,114.77	1,142.91		28.14		
State Aid Road	450.00				450.00					450.00
Patrol Maintenance		950.00			950.00	770.50	311.60	132.10		
Lane Bridge		151.25			151.25	151.25				
Maint.—3rd Class Roads	557.71	333.00			890.71	190.96			90.19	699.75
Cutting Bushes		100.00			100.00	9.81				
	1,007.71	2,934.25	103.17	311.60	4,356.73	2,798.36	311.60	160.24	257.26	1,149.75

CHARITIES

Poor—Town
Aid to Dependent Children

200.00	200.00	448.25	248.25	
198.00	198.00	198.00		
398.00	398.00	646.25	248.25	

EDUCATION

Common Schools
Tuition
Textbooks
Supplies
Insurance and Repairs
Superintendent's Salary

145.04	3,000.00	2,533.34		
208.50	1,000.00	128.00		
161.34		84.14		
263.01		176.40		
127.65	425.00	191.10		
	160.00	180.01	20.01	
650.24	4,585.00	2,664.79	20.01	1,417.52

UNCLASSIFIED

Audit

68.00	68.00	62.94	5.06	
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SPECIAL ASSESSMENTS

State Tax
County Tax

1,343.00	1,343.00			
620.17	620.17			
1,963.17	1,963.17			

Total All Departments
Exhibits

\$1,657.95 (A)	\$311.60	\$15,984.40	\$428.50 (E)	\$531.85 (E)	\$2,567.27 (A)
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Exhibit E

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended February 16, 1946

Unappropriated Surplus—Feb. 17, 1945 \$5,120.99

Adjustments Affecting Prior Years:

Credits—

Reserve for Tax Accounts Adjusted \$197.65

Reserve for Accounts Receivable Adjusted 83.16

280.81

Charge—

Abatements on Prior Years' Taxes 99.04

Net Adjustments 181.77

Adjusted Surplus 5,302.76

Increase:

Appropriation Balances—

Unexpended (Ex. D) \$531.85

Overdraft (Ex. D) 428.50

103.35

Overlay (Exhibit C) 136.94

Excise Taxes 257.88

Supplemental Taxes 44.44

Dog License Refund 20.49

Total Increase 563.10

Decrease:

Lane Bridge Appropriation

from Surplus 151.25

Abatements on Current Year's

Taxes 21.40Total Decrease 172.65

Net Increase 390.45

Unappropriated Surplus—Feb. 16, 1946

(Exhibit A) \$5,693.21

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

WARRANT

Waldo, ss. State of Maine

To John Kelley, Constable of the Town of Prospect,

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Prospect, qualified to vote in town affairs, to meet at the K. of P. Hall at ten o'clock A. M. Eastern Standard Time, on the 10th day of March, 1947 to act on the following articles:

Art. 1. To choose a moderator to preside over said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To see if the Town will vote to accept the reports of the Selectmen, the Treasurer, and the Superintendent of Schools.

Art. 4. To choose three or more Selectmen, Assessors of taxes, and Overseers of the Poor, and to see if the term shall be one or three years.

Art. 5. To choose a Town Treasurer.

Art. 6. To see what rate per cent the town will vote to pay for collection of taxes for the ensuing year.

Art. 7. To choose a Tax Collector for the ensuing year.

Art. 8. To choose one or more Constables.

Art. 9. To choose Surveyors of wood, spars and lumber.

Art. 10. To choose one member of the School Committee for three years.

Art. 11. To choose Town or Law Agent.

Art. 12. To choose one or more Road Commissioners.

Art. 13. To see what sum, if any, the town will vote to raise and appropriate for audit.

Art. 14. To see what sum, if any, the town will vote to raise and appropriate for the maintenance of State Highways and State Aid Highways.

Art. 15. To see what sum, if any, the town will vote to raise and appropriate for the repairing of town roads for the ensuing year.

Art. 16. To see what sum, if any, the town will vote to raise and appropriate for the snow plow.

Art. 17. To see what sum, if any, the town will vote to raise and appropriate for snow removal for year 1947-48.

Art. 18. To see what sum, if any, the town will vote to raise and appropriate for the cutting of bushes on improved Third Class Roads.

Art. 19. To see what sum, if any, the town will vote to raise and appropriate for the repairing of bridges.

Art. 20. To see what sum, if any, the town will vote to raise and appropriate for aid to dependent children.

Art. 21. To see what sum, if any, the town will vote to raise and appropriate for relief of the poor.

Art. 22. To see what sum, if any, the town will vote to raise and appropriate for town officers' salaries.

Art. 23. To see what sum, if any, the town will vote to raise and appropriate for miscellaneous expenses.

Art. 24. To see what sum, if any, the town will vote to raise and appropriate for office expenses.

Art. 25. To see what sum the town will raise and appropriate for State Aid road construction, in addition to the amount regularly raised for the care of ways, highways and bridges, under the provisions of Sections 25 and 29, Chap. 20 R. S. 1944 as amended.

Art. 26. To see what sum, if any, the town will vote to raise and appropriate for Common Schools.

Art. 27. To see what sum, if any, the town will vote to raise and appropriate for the tuition of scholars to secondary schools of standard grade.

Art. 28. To see what sum, if any, the town will vote to raise and appropriate for insurance, repairs, etc., for schools.

Art. 29. To see what sum, if any, the town will vote to raise and appropriate for textbooks.

Art. 30. To see what sum, if any, the town will vote to raise and appropriate for supplies for schools.

Art. 31. To see what sum, if any, the town will vote to raise and appropriate for the salary of the Union Superintendent of Schools.

Art. 32. To see if the town will authorize the selectmen to sell and dispose of all tax titles held by the town on such terms as they deem advisable and to execute quit claim deeds for such property.

Art. 33. To see if the town will authorize the treasurer, with the approval of the selectmen to make temporary loans on the anticipation of taxes.

Art. 34. To see if the town will raise and appropriate \$35.00 for public health nursing in Prospect, said sum to be expended by the State Bureau of Health for local service.

Art. 35. To see if the town will vote to appropriate the sum of \$100.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Secs. 53-58.

Art. 36. To see whether or not the town will vote to raise and appropriate the sum of \$25.00 to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 37. To see what sum, if any, the town will vote to raise and appropriate for the purchase of surety bonds for the Treasurer and Tax Collector.

Art. 38. To see what sum, if any, the town will vote to raise and appropriate for fire protection.

Art. 39. To choose one or more Fire Wards.

Art. 40. To choose a Budget Committee.

Given under our hands at Prospect, this 18th day of February, 1947.

ARCHIBALD GILLIES,

HERMAN J. HARRIMAN,

CHARLES H. GRAY,

Selectmen of Prospect.

A true copy, Attest:

JOHN KELLEY,

Constable.

TOWN OFFICIALS--1946-47

Selectmen, Assessors and Overseers of the Poor

ARCHIBALD GILLIES

HERMAN J. HARRIMAN

CHARLES H. GRAY

Treasurer

ALTON K. HARRIMAN

Tax Collector

FRED M. COLE

Town Clerk

CHARLES H. GRAY

Auditor

STATE DEPARTMENT OF AUDIT

School Committee

HELEN HARRIMAN

WILLIAM HARRIMAN

BERNARD E. CLARK

Superintendent of Schools

ARTHUR A. WEBB

Moderator

ARCHIBALD GILLIES

Constable

JOHN KELLEY

Health Officer

FRED M. COLE

1946 APPROPRIATIONS

Assessed Appropriations	
Audit	\$ 68.00
Highway Patrol	950.00
Town Roads	900.00
Third Class Maintenance	333.00
Bridges	100.00
Relief of Poor	200.00
Miscellaneous	75.00
Office Expenses	150.00
School Bus	800.00
Common Schools	3,000.00
Tuition	1,500.00
Insurance, Repairs, etc.	700.00
Textbooks	50.00
Supplies	75.00
Superintendent's Salary	198.00
Health Nursing	35.00
Treas. and Tax Collector Bonds	20.00
State Tax	1,343.00
County Tax	620.17
	<hr/> \$11,117.17

Appropriations from Surplus:

Snow and Ice Removal	700.00
Cutting Bushes	100.00
A. D. C.	200.00
Officers' Salaries	750.00
Fire Protection	100.00
	<hr/> \$1,850.00

Total Appropriations	<hr/> \$12,967.17
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1946 VALUATION, ASSESSMENT and COLLECTION
Year Ended February 16, 1947

Valuation:

Real Estate:

Resident	\$93,116.00
Non-Resident	65,489.00

Total Real Estate	\$158,605.00
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Personal Estate:

Resident	15,846.00
Non-Resident	4,225.00

Total Personal Estate	\$20,071.00
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Total Valuation	\$178,676.00
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ASSESSMENT

Valuation x rate—178,676 x .061	\$10,899.63
118 Polls at \$3.00	354.00
Tax Commitment	11,253.63
Supplemental Taxes	38.79

Total Assessment Charged to

Collector	\$11,292.42
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COLLECTION AND CREDITS

Cash receipts	\$10,345.31
Abatements	15.25

Total Collection and Credits	\$10,360.56
1946 Taxes Receivable	931.86

COMPUTATION OF ASSESSMENT

Tax Commitment	\$11,253.63
Appropriated from Surplus	1,850.00
	<hr/> \$13,103.63

REQUIREMENTS

Appropriations	\$11,004.00
State Tax	1,343.00
County Tax	620.17
<hr/>	
Total	\$12,967.17
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Overlay	\$136.46

DETAIL OF PERSONAL PROPERTY

	No.	Value
Horses and Mules	39	\$4,250.00
Steers, Oxen and Bulls	8	440.00
Cows and heifers that have freshened	101	5,050.00
Heifers over two years old not yet freshened	15	600.00
Fowl	6,884	3,674.00
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Total Livestock		\$14,014.00
Stock in Trade	3	2,200.00
Gas Engines	5	250.00
Gasoline Pumps and Attachments	11	625.00
Radios	76	1,532.00
Machinery and equipment	6	1,100.00
Other property	3	350.00
<hr/>		
Amount		\$6,057.00
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Total amount personal property		\$20,071.00

REPORT OF SELECTMEN

COMPARATIVE BALANCE SHEET

Assets

<i>Schedules</i>	Feb. 16, 1946	Feb. 16, 1947
Cash	\$6,865.27	\$4,203.71
Tax Accounts Uncollected:		
Taxes	\$1,095.45	1,118.77
Tax Liens	16.64	86.49
Tax Acquired		
Property	350.00	350.00
	<u>1,462.09</u>	<u>1,555.26</u>
Total Assets	\$8,327.36	\$5,758.97

Liabilities

Accounts Payable	\$16.80	\$708.40
Unexpended Balances:		
State Aid Construction	450.00	450.00
Third Class Maintenance	699.75	895.90
Common Schools	1,075.15	128.29
Tuition	68.86	342.51
Text Books	77.20	41.41
Supplies	88.06	108.40
Repairs	108.25	521.76
	<u>\$2,584.07</u>	<u>\$2,940.09</u>
Total Liabilities	\$2,584.07	\$2,940.09
Surplus	5,743.29	2,818.88

CASH

Balance	\$ 6,865.27	
Revenue	14,710.52	
Expenditures		\$17,372.08
Cash Balance		4,203.71
	<hr/>	
	\$21,575.79	\$21,575.79

EXCISE TAX

Credit by Cash		\$295.87
Unexpended	\$295.87	
	<hr/>	
	\$295.87	\$295.87

TAX LIENS

Balance	16.64	
1946 Liens	102.61	
Cash Credits		32.76
Liens Outstanding		86.49
	<hr/>	
	\$119.25	\$119.25

OUTSTANDING LIENS

Nelson Clark	26.35	
Marjorie Thompson	43.40	
Marjorie Thompson	16.74	
	<hr/>	
		\$86.49

TREASURER'S REPORT---1946-47

Cash on hand Feb. 16, 1946 \$6,865.27

Receipts

Taxes:

1946	\$10,345.31
1945	638.14
1944	145.60
1943	6.20
1941	3.00
Excise Tax	295.87

Total from Taxes \$11,434.12

Liens taken up	\$32.76
Cost and interest on liens	4.55
State Treasurer, school maintenance	2,782.94
State Treasurer, snow and ice removal	341.90
Unclassified	114.25

Total Departmental Receipts	\$3,276.40
Total Receipts	14,710.52
Total Available	21,575.79
Total Warrants Paid	17,372.08

Cash to balance \$4,203.71

ALTON HARRIMAN,

Treasurer, Town of Prospect.

SUMMARY OF TAXES

Year	Uncollected 2/16/46	New Taxes	Collected	Tax Liens	Abate- ments	Un- collected 2/16/47
1946		11,292.42	10,345.31		15.25	931.86
1945	832.67		638.14	102.61	6.99	84.93
1944	203.50		145.60		3.00	54.90
1943	9.20		6.20		3.00	
1941	3.00		3.00			
1937	17.36					17.36
1936	17.36					17.36
1935	12.36					12.36
	1,095.45	11,292.42	11,138.25	102.61	28.24	1,118.77

1946 DELINQUENT TAX LIST

Glendon Ayer	\$41.48
Ella Bascko	25.93
Emma Batchelder	58.26
Linwood Brown Heirs	8.39
Bert Chandler	7.32
Fred Clowes	84.91
Ivan Felch	3.00
Chester Foster	3.00
Edward Gamble	3.00
George Gamble	3.00
Clarence Garland	16.78
John Garland	4.22
W. B. Goodwin	87.78
Lloyd Hamm	69.97
Ernest F. Harriman	3.00
Helen B. Harriman	7.75
Emery Hall	3.00
Thomas Herbest	24.64
Arthur Haley	7.58
Manson Littlefield	24.10
George Lord	9.15
Rose Lord	34.16

Dorothy Manning	18.91
Joseph Massie	36.55
Charles Rhein	3.00
Frank Ryder	9.10
Russell Smart	27.15
Walter Smith	3.00
Glenora Snow	31.11
James Snow	13.07
John E. Sprague Heirs	1.22
Katherine Stanley	9.15
Medbury Staples	8.54
Lilla B. Stimpson	38.13
Henry Stitham	6.05
C. J. Thompson	3.98
Marjorie Thompson	59.17
Oscar Templehoff	.61
Vinton Twombly	4.27
Leroy Webber	35.50
George Wescott	3.00
Florence Wheaton	38.19
Norman Welch	51.74
	<hr/>
	\$931.86

UNCOLLECTED TAXES

	1945	1944	1937	1936	1935	Total
Linwood Brown						
Heirs	8.53					8.53
Nelson Clark	34.72	54.90				89.62
Russell Smart	39.99					39.99
C. J. Thompson	.99					.99
John E. Sprague						
Heirs	.70					.70
Noma Palmer			17.36	17.36	12.36	47.08
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	84.93	54.90	17.36	17.36	12.36	186.91

TOWN OFFICERS' SALARIES

Archibald Gillies, Selectman	\$135.00
Herman J. Herriman, Selectman	95.00
Charles H. Gray, Selectman	115.00
Altton K. Harriman, Treasurer	129.32
Fred M. Cole, Tax Collector	210.60
Jasper A. Gray, Tax Collector	18.07
Charles H. Gray, Town Clerk	25.00
Helen Harriman, School Committee	11.00
William Harriman, School Committee	8.00
Bernard E. Clark, School Committee	8.00
Arthur A. Webb, Supt. of Schools	202.20
Archibald Gillies, Moderator	3.00
John Kelley, Constable	15.00
Fred M. Cole, Health Officer	15.00
Melvin Dunaver, Election Clerk	11.28
Randell Eames, Election Clerk	11.28
Alton Harriman, Election Clerk	11.28
Fred M. Cole, Election Clerk	11.28

MISCELLANEOUS

Appropriation		\$75.00
Cash Credits		11.15
Disbursements	\$77.46	
Unexpended	8.69	
	<hr/>	
	\$86.15	\$86.15

OFFICE EXPENSE

Appropriation		\$150.00
Disbursements	\$173.03	
Overdraft		23.03
	<hr/>	
	\$173.03	\$173.03

SUPERINTENDENT OF SCHOOLS

Appropriation		\$198.00
Disbursements	\$202.20	
Overdraft		4.20
	<hr/>	
	\$202.20	\$202.20

A. D. C.

Appropriation		\$200.00
Disbursements	\$304.50	
Overdraft		104.50
	<hr/>	
	\$304.50	\$304.50

OFFICERS' SALARIES

Appropriation		\$750.00
Disbursements	\$833.11	
Overdraft		83.11
	<hr/>	
	\$833.11	\$833.11

FIRE PROTECTION

Appropriation		\$100.00
Cash Credits		1.65
Disbursements	\$38.20	
Unexpended	63.45	
	<hr/>	
	\$101.65	\$101.65

TAX ACQUIRED PROPERTY

Balance	\$350.00	
Balance as per list		\$350.00
	<hr/>	
	\$350.00	\$350.00

LIST OF PROPERTY

Hayward Pierce	\$30.00	
George Pierce	20.00	
Seavey property	100.00	
Mary Otis	200.00	
	<hr/>	
		\$350.00

AUDIT

Appropriation		\$68.00
Disbursements	\$96.65	
Overdraft		28.65
	<hr/>	
	\$96.65	\$96.65

OFFICERS' BONDS

Appropriation		\$20.00
Disbursements	\$20.00	
	<hr/>	
	\$20.00	\$20.00

BRIDGES

Appropriation		\$100.00
Disbursements	\$18.47	
Unexpended	81.53	
	<hr/>	
	\$100.00	\$100.00

TOWN POOR

Appropriation		\$200.00
Disbursements	\$425.50	
Overdraft		225.50
	<hr/>	
	\$425.50	\$425.50

LIST OF TOWN POOR

Jessie Grant	\$405.00	
O. A. A. recipient	20.00	
	<hr/>	
		\$425.50

HIGHWAY PATROL

Appropriation		\$950.00
Disbursements	\$786.50	
Winter Maintenance	311.60	
Overdraft		148.10
	<hr/>	
	\$1,098.10	\$1,098.10

TOWN ROADS

Appropriation		\$900.00
Disbursements	\$1,139.60	
Overdraft		239.60
	<hr/>	
	\$1,139.60	\$1,139.60

THIRD CLASS MAINTENANCE

Balance		\$699.75
Appropriation		333.00
Disbursements	\$136.85	
Unexpended balance	895.90	
	<hr/>	
	\$1,032.75	\$1,032.75

HEALTH NURSING

Appropriation		\$35.00
Disbursements	\$35.00	
	<hr/>	
	\$35.00	\$35.00

SNOW AND ICE REMOVAL

Appropriation		\$700.00
State Treas., cash		341.90
State Treas., credit		311.60
Disbursements	\$1,539.91	
Overdraft		186.41
	<hr/>	
	\$1,539.91	\$1,539.91

CUTTING BUSHES

Appropriation		\$100.00
Disbursements	\$10.98	
Unexpended	89.02	
	<hr/>	
	\$100.00	\$100.00

STATE TAX

Appropriation		\$1,343.00
Disbursements	\$1,343.00	
	<hr/>	
	\$1,343.00	\$1,343.00

COUNTY TAX

Appropriation		\$620.17
Disbursements	\$620.17	
	<hr/>	
	\$620.17	\$620.17

ARCHIBALD GILLIES,
HERMAN J. HARRIMAN,
CHARLES H. GRAY,

Selectmen of Prospect.

REPORT OF SUPERINTENDENT OF SCHOOLS

FOR THE FISCAL YEAR ENDING FEB. 15, 1947

SUPERINTENDING SCHOOL COMMITTEE

Mrs. Helen Harriman	Term Expires March, 1947
Mr. William Harriman	Term Expires March, 1948
Mr. Bernard Clark	Term Expires March, 1949
Chairman—Mrs. Helen Harriman	

*To the Superintending School Committet and Citizens of
the Town of Prospect:*

In accordance with the laws of Maine relating to public schools, it is my duty to submit a report of the condition and progress of the schools for the year ending February 15, 1947.

Schools opened September 3 under the plan of operating only two schools. The Marsh schools has grades 5-8 and has Mrs. Bertha Avery, teacher. The Clark school under Viola Eames operates with grades Sub-Primary to four. Because the transportation route is so long for some of the smaller children, it is recommended that another year the Clark school operate without the sub-primary class. This would mean that all children who will be six on or before the 31st day of December can enter directly into the first grade. The age limits are set by State Law.

This plan depended entirely upon the purchase of a bus. The bus, one of the first three to come into this area, arrived just before Labor Day. Raymond McKeen went on as driver and did very well until he was forced to give it up due to ill health. Since October, Roland Harriman has carried on these duties. In both instances we have been fortunate to secure the services of such capable and responsible drivers.

To get the buildings ready for school, several minor repair jobs were completed. The cost of these repairs were lower than expected. At the Clark school one new window was added to the room and shades were purchased for the windows on one side. Both schools have new front steps and the toilets have been cleaned and painted.

There have been many uncertainties concerning the janitorial service in both buildings. The teachers began the year doing this work, but when colder weather came something different had to be arranged. It was necessary to pay much more than the customary \$1.50 which has been paid to an older boy or girl in order to get the service of a janitor at the Clark school. At the Marsh it was necessary to install oil heating. This was not too satisfactory in the beginning, but has proven successful since the tank was installed so that the heating could be automatic.

The elementary account is overdrawn \$128.29 this year. The increased cost which contributed to an overdraft are several. The bus itself, cost more at time of delivery. Drivers had to be paid more than estimated. Costs for janitors and heating alone increased to an amount more than offsetting the overdraft. However, on the other account the total balances exceed \$1,000.00, which will be reflected in lower appropriations for the next year.

The present educational facilities can be used for some time yet, but it is recommended that there be some planning now for a future central school. Such a building would be the most desirable facility the town could offer its youth. To this end it might be possible for the town to set aside a sum of money as a Building Fund, this money to be invested bearing interest. Then it would seem that the town would be in a better position to start construction when the time came, either out of necessity or with a Federal or State matching program.

The recommendations for the school budget adopted by the Superintending School Committee are as follows:

Elementary Account	\$2,975.00
Tuition Account	1,000.00

In closing, I wish to thank all who have contributed in any way to the welfare of the schools.

Respectfully submitted,

ARTHUR A. WEBB,

Superintendent of Schools.

RECAPITULATION OF PROSPECT SCHOOL ACCOUNTS

Fiscal Year 1946-1947

ELEMENTARY SCHOOL ACCOUNT

Resources

Balance forward	\$1,075.15	
Appropriation, including bus appropriation	3,800.00	
State School Fund	2,345.82	
Equalization Fund	454.00	
Receipt, sale of wood	102.00	
	<hr/>	\$7,776.97

Expenditures

Teachers	\$2,544.00	
Janitors	204.78	
Conveyance	4,888.98	
Fuel	253.86	
Lights	13.64	
	<hr/>	\$7,905.26
Deficit		<hr/> \$128.29

HIGH SCHOOL TUITION ACCOUNT

Resources

Balance forward	\$ 68.86	
Appropriated	1,500.00	
	<hr/>	\$1,568.86
Expended		1,226.35
		<hr/>
Balance forward		\$342.51

TEXTBOOK ACCOUNT

Balance forward	\$77.20	
Appropriation	50.00	
	<hr/>	\$127.20
Expended		85.79
		<hr/>
Balance forward		\$41.41

SUPPLIES ACCOUNT

Balance forward	\$86.06	
Appropriation	75.00	
	<hr/>	\$161.06
Expended		54.66
		<hr/>
Balance forward		\$106.40

REPAIRS AND INSURANCE ACCT.

Balance forward	\$108.25	
Appropriation	700.00	
Cash credit	4.00	
	<hr/>	\$812.25
Expended		290.49
		<hr/>
Balance forward		\$521.76



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